

***Offshore Voluntary Disclosures***

*If taxpayer has domestic issues only, please have them apply for a traditional voluntary disclosure.*

**Date:**

**Internal Revenue Service  
Voluntary Disclosure Coordinator  
1-D04-100  
2970 Market Street  
Philadelphia, PA 19104**

**Re: Taxpayer Name  
Tax Identification Number  
Taxpayer Date of Birth  
Taxpayer Address**

**Dear Voluntary Disclosure Coordinator:**

To assist in a timely determination of my acceptance into the Voluntary Disclosure Program, (*for Voluntary Disclosures involving offshore accounts*), I have addressed *all* of the following items:

1. Please include:
  - Complete name:
  - Social Security Number:
  - Date of Birth:
  - Address:
  - Passport Number (and Country):
  - Current Occupation:
2. Taxpayer Representative and his/her contact information.
3. Type of Voluntary Disclosure
  - Offshore Only
  - Offshore and Domestic

4. Identify the source of the funds.
5. Have any of the offshore accounts you are disclosing been identified by the IRS as ineligible for this program?
- Yes       No
6. Has anyone, including a foreign government or a foreign financial institution, advised you that your offshore account records, which are the subject of this voluntary disclosure, were susceptible to being turned over to the US Government pursuant to an official request?
- Yes       No
- If yes, did you or anyone on your behalf submit documents in opposition?
- Yes       No
- If yes, were copies of those documents provided to the Attorney General of the United States as required by 18 USC § 3506?
- Yes       No
7. Disclose if you or any related entities are currently under audit or criminal investigation by the Internal Revenue Service or any other law enforcement authority.
- Has the IRS notified you that it intends to commence an examination or investigation?
- Yes       No
- Are you under criminal investigation by any law enforcement authority?
- Yes       No
- If yes, please explain
8. Do you believe that the IRS has obtained information concerning your tax liability?
- Yes       No

If yes, please specify.

9. Please check the box to estimate the annual range of the highest aggregate *value* of your offshore accounts.

| Highest Aggregate Account/Asset Value | Tax Year                 |
|---------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| \$0 to \$100,000                      | <input type="checkbox"/> |
| \$100,000 to \$1,000,000              | <input type="checkbox"/> |
| \$1,000,000 to \$2,500,000            | <input type="checkbox"/> |
| \$2,500,000 to \$10,000,000           | <input type="checkbox"/> |
| \$10,000,000 to \$100,000,000         | <input type="checkbox"/> |
| Greater than \$100,000,000            | <input type="checkbox"/> |

10. Please check the box to estimate the range of potential total unreported *income* from the offshore account(s) during each disclosure period.

| Estimated Total Unreported Income | Tax Year                 |
|-----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| \$0 to \$100,000                  | <input type="checkbox"/> |
| \$100,000 to \$1,000,000          | <input type="checkbox"/> |
| \$1,000,000 to \$2,500,000        | <input type="checkbox"/> |
| \$2,500,000 to \$10,000,000       | <input type="checkbox"/> |
| Greater than \$10,000,000         | <input type="checkbox"/> |

For each foreign financial account of which you have control or are a beneficial owner, complete the attached form entitled "Attachment to Offshore Voluntary Disclosures Letter." Please ensure all pages of the attachment include your name, the last four digits of your taxpayer identification number, the name of the foreign financial institution, and the account number for which you are responding.

**To be included with all letters:**

By signing this document, I certify that I am willing to continue to cooperate with the Internal Revenue Service, including in assessing my income tax liabilities and making good faith arrangements to pay all taxes, interest, and penalties associated with this voluntary disclosure.

Under penalties of perjury, I declare that I have examined this document, all attachments, and accompanying statements, and to the best of my knowledge and belief, they are true, correct, and complete.

\_\_\_\_\_  
Signature of Taxpayer

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Taxpayer's Spouse

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Date

**IRS reserves the right to make further contacts with the taxpayer to clarify his/her submission.**